

8:48 am, Feb 22, 2017

U.S. DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK  
LONG ISLAND OFFICE

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

-----X  
UNITED STATES OF AMERICA,

Plaintiff,

-against-

DANIEL MYERS,

Defendant.  
-----X

Order  
15-cv-7046 (ADS)(SIL)

APPEARANCES:

U.S. Department of Justice, Tax Division

*Attorneys for the Government*

P.O. Box 55, Ben Franklin Station

Washington, DC 20044

By: Steven M. Dean, Esq.

NO APPEARANCE:

Daniel Myers

*The Defendant*

SPATT, District Judge:

On December 10, 2015, the Government commenced this tax liability action pursuant to 26 U.S.C. § 7401 *et seq.* to recover a monetary judgment of \$2,757,788.64 against the Defendant Daniel Myers, allegedly representing unpaid federal income taxes for the income tax years 2002 through 2008 and 2010 through 2013.

On January 11, 2015, the Government filed an amended complaint, which broadened the relevant time period to include tax years 1999 through 2002, and increasing the total amount of allegedly unpaid taxes to \$2,822,642.45.

On February 24, 2016, the Clerk of the Court noted the Defendant's default.

On April 22, 2016, the Government filed a motion for a default judgment, which was subsequently referred to United States Magistrate Judge Steven I. Locke for a report and recommendation.

On February 2, 2017, Judge Locke issued a Report and Recommendation (“R&R”), recommending that the motion for a default judgment be granted, and that damages be awarded in the amount of \$2,841,219.80, plus interest from March 23, 2016 to the date judgment is entered.

On February 6, 2017, the Government filed proof of service of a copy of the R&R on the Defendant. More than fourteen days have elapsed, and the Defendant has failed to file an objection or request an extension of time to do so. Therefore, pursuant to 28 U.S.C. § 636(b) and Fed. R. Civ. P. 72, this Court has reviewed the R&R for clear error, and finding none, now concurs in both its reasoning and its result.

Accordingly, the February 2, 2017 Report and Recommendation is adopted in its entirety, and the Government’s motion seeking the entry of default judgment against the Defendant Daniel Myers is granted.

The Clerk of the Court is respectfully directed to enter judgment in accordance with this Order, and to close this case.

It is **SO ORDERED**:

Dated: Central Islip, New York  
February 22, 2017

/s/ Arthur D. Spatt  
ARTHUR D. SPATT  
United States District Judge